



ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.614

AMARAVATI, MONDAY, NOVEMBER 8, 2021

G.600

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT **(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 -
AMENDMENT TO G.O.MS.NO.255, REVENUE (CT-II) DEPARTMENT,
DATED: 29-06-2017 - SECTION 9(3) OF THE APGST ACT - NOTIFYING
THE GOODS WHICH ATTRACT TAX ON REVERSE CHARGE BASIS.

[G.O.Ms.No.305, Revenue (Commercial Taxes-II), 5th November, 2021.]

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act no. 16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the orders issued in Go.Ms.No.255, Revenue(CT-II)Department, dated 29.06.2017, namely:-

AMENDMENT

In the said notification, in the Table, after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

" 3A.	33012400, 33012510, 33012520, 33012530, 33012540	<p>Following essential oils other than those of citrus fruit namely: -</p> <ul style="list-style-type: none"> a) Of peppermint (<i>Mentha piperita</i>); b) Of other mints : Spearmint oil (ex-<i>mentha spicata</i>), Water mint-oil (ex-<i>mentha aquatic</i>), Horsemint oil (ex-<i>mentha sylvestris</i>), Bergamot oil (ex-<i>mentha citrata</i>). 	Any Unregistered Person	Any Registered Person. ";
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This notification shall come into force on the 1st day of October, 2021.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.

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